



Maine Revenue Services
Special Fuel Supplier/Retailer Tax Return

040820000

Registration No.

Period Begin

Period End

Due Date

1. Entity Information

Use this area only to report changes in your business

2. **OUT OF BUSINESS?** Check here ☐ Date closed: _____
Return permit to Maine Revenue Services
3. **OWNERSHIP CHANGE?** If you have changed ownership, indicate the date when this occurred here _____ and check off type of change below:
- ☐ Incorporated ☐ Partner added or dropped
☐ Other (explain on reverse)
☐ Sold to _____
4. **NAME CHANGE?** Attach explanation to this return.

ADDRESS CHANGE?: If your address above is incorrect, please make the appropriate changes to the preprinted address.

Do Not Use Red Ink!

RECEIPTS (undyed fuel only)		SUPPLIER - DISTILLATES (diesel, kero)		RETAILER - LOW-ENERGY FUEL (propane, natural gas)	
Beginning Inventory	1a.	<input type="text"/>	<input type="text"/>	1b.	<input type="text"/>
Gallons Received - Tax Paid	Sch 1 2a.	<input type="text"/>	<input type="text"/>		
Gallons Received - Tax Unpaid	Sch 2 3a.	<input type="text"/>	<input type="text"/>		
Gallons Imported - Direct to Customer	Sch 3 4a.	<input type="text"/>	<input type="text"/>		
Gallons Imported - Bulk Storage	Sch 4 5a.	<input type="text"/>	<input type="text"/>		
Total Receipts (total lines 2 through 5)	6a.	<input type="text"/>	<input type="text"/>	6b.	<input type="text"/>
Available Gallons (line 1 plus line 6)	7a.	<input type="text"/>	<input type="text"/>	7b.	<input type="text"/>
Ending Inventory	8a.	<input type="text"/>	<input type="text"/>	8b.	<input type="text"/>
Accountable Gallons (line 7 minus line 8)	9a.	<input type="text"/>	<input type="text"/>	9b.	<input type="text"/>
DISTRIBUTIONS (undyed fuel only)		SUPPLIER - DISTILLATES (diesel, kero)		RETAILER - LOW-ENERGY FUEL (propane, natural gas)	
Total Gallons Sold and Used	10a.	<input type="text"/>	<input type="text"/>	10b.	<input type="text"/>
Sales for Heating and Cooking	11a.	<input type="text"/>	<input type="text"/>	11b.	<input type="text"/>
Sales to U.S. Government	Sch. 8 12a.	<input type="text"/>	<input type="text"/>	12b.	<input type="text"/>
Sales to Other Suppliers	Sch. 6 13a.	<input type="text"/>	<input type="text"/>		
Power Generation for Resale	Sch. 10 14a.	<input type="text"/>	<input type="text"/>		
Exports	Sch. 7 15a.	<input type="text"/>	<input type="text"/>		
Sales to this State or Political Subs	Sch. 9 16a.	<input type="text"/>	<input type="text"/>	16b.	<input type="text"/>
Kerosene for Retail Sale	17a.	<input type="text"/>	<input type="text"/>		
Dyed Fuel (not included in Lines 11 - 17)	18a.	<input type="text"/>	<input type="text"/>		
Total Exempt Sales (add lines 11 through 18)	19a.	<input type="text"/>	<input type="text"/>	19b.	<input type="text"/>

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040820100

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Make check or money order payable to the STATE TREASURER and mail to:
Maine Revenue Services, P. O. Box 1064, Augusta, ME 04332-1064

Send your remittance with your return postmarked by the due date printed on the top of the return. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return.

A return must be filed even if there were no sales or purchases during the period.

Tax Computation		SUPPLIER - DISTILLATES (diesel, kero)	RETAILER - LOW-ENERGY FUEL (propane, natural gas)
Taxable Gallons (line 10 minus line 19)	20.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>
Excise Tax Rates	21.	<div style="display: flex; justify-content: space-around;"> <div>X</div> <div>.263</div> </div>	<div style="display: flex; justify-content: space-around;"> <div>(See instructions)</div> <div>X</div> <div>\$.183</div> </div>
Excise Tax Due (line 20 times line 21)	22.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>
Excise Tax Paid Purchases	Sch. 1 23.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	
Net Excise Tax Due (line 22 minus line 23)	24.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>
Total Due with this Return	Add line 24 (Distillates) and line 24 (Low-Energy Fuel) 25.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	
Credit from Prior Period	26.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	
Amount Due	Line 25 less line 26. Use line 28 if result is a credit. 27.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	
Credit Due	If line 25 minus line 26 is a credit, enter the amount to the right. 28.	<div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> <div style="border: 1px solid black; width: 30px; height: 20px;"></div> </div>	
If you wish a refund rather than a carry forward to the next period, check here		<div style="border: 1px solid black; width: 30px; height: 20px;"></div>	

Supplier - Distillates only

The following are attached to this return to support one or more of the above schedules:

<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Receipts</p> </div> <div style="width: 45%;"> <p>Disbursements</p> </div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Sch. 1 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 2 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 3 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 4 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> </div> <div style="width: 45%;"> <p>Sch. 5 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 6 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 7 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 8 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 9 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> <p>Sch. 10 <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div></p> </div> </div>
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Signature and Title

Print Name

Date

Phone #